

## Idaho State Budget Process

The Idaho budget and appropriations process has evolved over time into one of the most streamlined and efficient state budget systems in the nation. Foremost, our system is based on an approach that shares key elements of authority and responsibility between the Legislative and Executive branches of Government:

- ◆ The rules and guidelines that state agencies use to develop their annual budget requests are developed cooperatively between the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staff.
- ◆ Both the Executive and Legislative budget staffs are involved in providing input and assistance to state agencies over the summer months as they develop their new budget requests.
- ◆ The agency budget requests, when completed, are required by statute to be submitted on September 1 simultaneously to the Governor's Office and the Legislature's Budget and Policy Analysis staff.
- ◆ The Governor's Budget Recommendation is featured prominently in the Legislative Budget Book, the primary source document for the Joint Finance Appropriations Committee (JFAC).
- ◆ The Joint Finance Appropriations Committee, made up of ten Senate Finance members and ten House Appropriations members, holds budget hearings for about five weeks during the first part of the session, hearing from agency directors and germane committees in reviewing the agency budget requests and the Governor's budget recommendation.
- ◆ After the budget hearing process is complete, JFAC then has the responsibility to set appropriated spending levels for all state agencies and institutions. Working closely with Legislative Budget and Policy Analysts, the committee normally produces about 100 appropriation bills in a three-week budget setting process, in providing a balanced budget for the State of Idaho each year.
- ◆ Historically, 98% of all appropriation bills passed by JFAC become law without amendment or veto.

# Idaho State Budget Process Flowchart

